REMARKS

I. Status of the Claims

Claims 1-46 are pending and under consideration. With this Response, no claims are being amended, and claims 19-46 are being withdrawn as drawn to non-elected subject matter. Thus, after entry of this Response, claims 1-18 are pending and under consideration.

II. Response to Requirement for Restriction

In the Office Action of February 19, 2009, the Examiner required restriction of the claims to one of the following groups:

Group I: Claims 1-18, drawn to a method of manufacturing a controlled release tablet formulation, classified in class 424, subclass 472.

Group II: Claims 19-46, drawn to a coated controlled release tablet, classified in class 424, subclass 480.

In response, Applicants elect the claims of Group I without traverse. Group I encompasses claims 1-18. Applicants reserve the right to pursue non-elected subject matter in one or more timely filed continuation, divisional or continuation-in-part applications.

The Examiner has also required an election of a species. Applicants elect the species "liquid solution" to begin prosecution on the merits. Applicants understand this election of species is being made solely to facilitate examination, and that they will be entitled to consideration of additional species upon allowance of generic claims. Elected claims 1-18 read on this elected species.

III. Conclusion

Claims 1-18 are believed to satisfy all of the criteria for patentability and are in condition for Allowance. An early indication of the same is therefore kindly requested.

No fees are believed to be due in connection with this Amendment. However, the Commissioner is authorized to charge any additional fees that may be required, or credit any overpayment, to King & Spalding LLP Deposit Account No. 50-4616.

If in the opinion of the Examiner, a telephone conference would expedite the prosecution of the subject application, the Examiner is invited to call the undersigned at (650)590-1919.

Respectfully submitted, King & Spalding LLP

Date: March 19, 2009 /Susan L. Harlocker/

Susan L. Harlocker Registration No. 59,144

Correspondence Address: Customer No. 79975